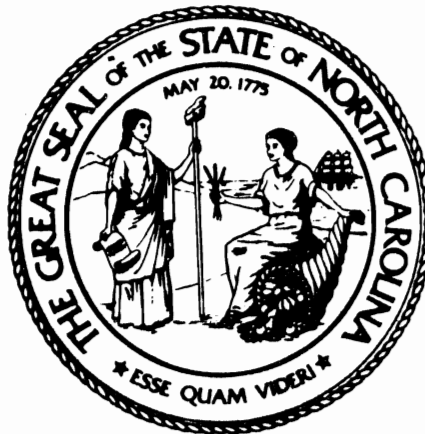


LEGISLATIVE RESEARCH COMMISSION

**REPORT
TO THE
1977**

GENERAL ASSEMBLY OF NORTH CAROLINA



TAX-EXEMPT STATE-OWNED PROPERTY

RALEIGH, NORTH CAROLINA

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STATE OF NORTH CAROLINA
LEGISLATIVE RESEARCH COMMISSION
STATE LEGISLATIVE BUILDING
RALEIGH 27611



JANUARY 12, 1977

TO THE MEMBERS OF THE 1977 GENERAL ASSEMBLY:

The Legislative Research Commission herewith reports to the 1977 General Assembly of North Carolina on the matter of Tax Exempt State-Owned Property. The report is made pursuant to Section 11 of 1975 Session Laws Chapter 851 which directs the Legislative Research Commission to study the effect of tax-exempt state-owned property upon local governmental revenue.

This report was prepared by the Legislative Research Commission Committee to Study Criminal Law and State Property Matters, and it is transmitted by the Legislative Research Commission to the members of the 1977 General Assembly for their consideration.

Respectively submitted,

John T. Henley

James C. Green

Co-Chairmen

Legislative Research Commission

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Report of the Committee

I. Introduction and Background

The 1975 General Assembly directed the Legislative Research Commission to study the effect of State-owned tax-exempt property upon local government revenue in North Carolina (see Appendix A). In studying this matter the Legislative Research Commission was instructed to analyze "the nature and extent of acquisition of real property by the State within the last decade, the effect of tax exemption upon local tax revenues, and the cost of local government services that benefit State-owned real property". In order to carry out the studies directed by Chapter 851, the Co-Chairmen of the Legislative Research Commission directed each member of the Legislative Research Commission to head up a small group of related studies. The Co-Chairmen also appointed various legislators and private citizens to the study committees investigating each issue. In some cases the same study committee was appointed to study all of the studies in the same group of studies. Representative Liston B. Ramsey was assigned the responsibility of the studies in Criminal Law and State Property Matters. The studies to be carried out in this area, along with the Committee members assigned to study these matters, are shown in Appendix B.

The study committee was fortunate in having as a reference source a similar study carried out by a study commission created by the 1961 General Assembly. This study commission was composed of 9 members, including 6 legislators and 3 private citizens. The research and report-writing duties were handled by the Institute of Government. In compiling information for the report the Institute surveyed various State agencies in order to obtain data on the distribution of State-owned land, buildings and contents, and State employees.

The data compiled for this study is shown in the tables in section II of this report. This data was compiled by the Fiscal Research Division during the Summer and Fall of 1976. On November 19, 1976, the Committee met to review the data completed by the Fiscal Research Division and the data compiled by the 1961 study commission. After analyzing the tables the Committee discussed the merits of whether the General Assembly should amend the State Constitution to remove the property tax exemption for State-owned property. Another alternative considered was a system of payments-in-lieu of taxes. In considering these two questions the Committee took into consideration the projected fiscal outlook of the State General Fund for the 1977-79 biennium (Appendix C). After considering these facts the Committee reached the conclusions and adopted the recommendations shown in Section III of this report.

II. Location and Concentration of State Land, Buildings and Contents, and Employees, and Effect on Fiscal Condition of Local Government in North Carolina

Tables 1 - 4 at the end of this section are tabulations of State land holdings in North Carolina. The data for these tables was provided by the State Property Office of the North Carolina Department of Administration. Table 1 shows the number of acres of State land in each county and how this amount compares to the total land area of the county. Table 2 lists those counties with the largest amount of State land and the primary uses of the land in those counties. In order to adjust the State land amounts for the size of the county, Table 3 was prepared. This table lists the counties with the largest amount of State land, relative to the size of the county. This table, along with Table 4, shows that almost 75 percent of the State land is located in the 14 counties with the largest amount of State land. Over 37 percent of the land is located in the top four counties.

Tables 5 - 7 indicate the extent of State ownership of buildings and contents. Table 5 shows the currently estimated value of buildings and contents by county, with a separate breakout for the property located in cities within each county and the property located outside the cities. These values are based upon estimates derived for each piece of property for insurance purposes and were prepared by the State Property Fire Insurance Division. Table 6 lists those counties

with the largest amount of State buildings and contents. This table indicates that over 87 percent of the value of this property is located in just 14 counties, with almost 70 percent being located in 6 counties. Finally, Table 7 breaks down the total value of State buildings and contents by operating division of State Government. Fifty-eight percent (58%) of this property value is for higher education facilities and another 20 percent is for institutions in the Department of Human Resources.

Aside from the tabulations of State land in Table 1 - 4 and State buildings and contents insured by the State Property Fire Insurance Fund in Tables 5 - 7, there are a number of other miscellaneous categories of State property. These categories include "rolling stock" equipment in the Highways Division of the Department of Transportation, highway right-of-way, State-owned motor vehicles, and the planes, boats and other rolling equipment in Department of Natural and Economic Resources. Two major categories, automatic data processing equipment and exhibits in the State Art Museum, either are insured under a specialized contract or are not insured. These other miscellaneous categories of State property are shown on Table 8. A final category is appropriated but unallotted capital improvement funds. These funds should be translated into actual State property in the near future.

It should be pointed out that Tables 1 - 8 do not

account for all State-owned property. For example, the tabulations of State land in Tables 1 - 4 do not include land where the State has lease-hold interests, partial interests, easements, licenses, or permits and does not include vacant and unappropriated lands or swamp lands. The tabulations of State buildings and contents in Tables 5 - 7 probably do not include some other types of property insured under special contracts. However, the excluded land and buildings and contents probably do not make up more than 1 or 2 percent of the total value of all land owned by the State.

Table 9 is a summary table that shows the total estimated value of State land and buildings and contents in each county. The table indicates that the statewide total value of State land is \$281 million while the total value of buildings and contents is \$1.599 billion. Actually, the county-by-county tabulations of State buildings and contents are based on January 1, 1976, estimates. The July 1, 1976, statewide total is \$1.751 billion, but no county-by-county breakdown is available for this date. Also, the State land values in the various counties are conservatively estimated. These land value estimates were based upon recent appraisals and land sales where possible. In other cases the State Property Office, after applying the usual valuation principles for different classes of

land, placed a judgment value on the land. Adding together the State land value and the updated buildings and contents values to the values for the miscellaneous categories of land in Table 8, yields a total estimated value of State-owned property of \$2.384 billion.

After calculating the total value of State property in each county, this value was compared to the total assessed value of taxable property in each county. By definition, other types of non-taxable property, such as Federal and local government property and church property, are excluded from the calculation. Thus the total value of all State property in a county is not compared to the total value of all property in that county. Instead it is compared to taxable property. The proportions range from .07% in Macon County to 47.88% in Orange County. For the State as a whole, the proportion is 3.41%.

The next step in the analysis is to multiply the total State property value amount by the county-wide property tax rate to obtain an idea of the additional county property tax revenue that would result if the property was not exempt. The statewide total additional revenue using these calculations is \$14.33 million. If we add the additional \$176 million from the updating of the statewide building and contents valuations and the value of the miscellaneous categories of State property in Table 8, the statewide total is \$18.17 million of additional

revenue, using the average statewide county property tax rate of 76.2¢. This total does not include the additional tax revenue that would go to cities for State property located in cities. Table 5 shows that \$1.195 billion of State buildings and contents is located in cities. The State Property Office does not have a breakdown of the amount of State land located in cities and that which is located outside city boundaries. We can, however, obtain a rough idea of the amount of city property tax revenue that would be collected if State land were taxed by assuming that 25% of the value of State land in Table 9 is located within city limits and applying an estimated average municipal tax rate of \$1.00 to this amount. This estimated additional revenue is \$764,553 which when added to the revenue from taxing State buildings and contents of \$11,950,000 and from taxing miscellaneous categories of state property (Table 8) of \$3,511,717; would yield roughly \$16.17 million of additional municipal property tax revenue.

Column 7 of Table 9 shows that the additional county tax revenues from removing the exemption for State property ranges from \$35,000 in Graham County to \$4,339,530 in Wake County. Taking the analysis one step further, Column 8 shows the countywide tax rate that could be levied if State property were taxed at the same rate as taxable property and county tax revenue were held constant. In most counties, the tax rate would change very little. The largest change would be

in Orange and Granville counties, where the tax rate could be reduced by one-third if State property were taxed. On a statewide basis the reduction in rate would be about 2 cents.

Table 9 concludes the data on the "cost" side of the benefit-cost analysis of the tax exemption for State property. Tables 10 - 17 provide the data necessary to evaluate the benefits provided by the location of State employees in a particular county. Table 10 shows the number of State employees who work in each county, with a separate tabulation of the number of State employees excluding public school personnel. The number of State employees in each county includes all classes of State employees including employees subject to the State Personnel Act (SPA employees), exempt employees (EPA employees), public school personnel, community college employees, employees of the university system, judicial employees, and legislative employees. The total number of State employees in each county is then compared to the total number of all types of employees in a county who are covered by State unemployment insurance laws. The only employees excluded from this "total insured employees" category are local employees who are not part of the public school system or community college system. The North Carolina Employment Security Commission does not have a county-by-county breakdown of the number of these local government employees.

However, using U.S. Census Bureau data, it appears that on a statewide basis these excluded employees represent only about .4% of total insured employees.

Looking down the list of counties in Table 10 we can see in Column 5 that in Orange County State employees comprise over 50% of total insured employees while in Catawba County the percentage is 2.5%. It should be noted however that a relatively high percentage in Column 5 could be due either to fact there is one or more large State institutions located in a county or the fact that in counties with a small population, the number of public school personnel is large when compared to the total employment base. Each county has at least one school system and many counties have more than one school system. Thus there are going to be at least a minimum number of public school personnel in every county, regardless of how small the county might be and whether the State has any institutions located in a particular county. Public school employees make up at least 2% of total insured employees in almost all counties and in few counties is the proportion greater than 6%. Thus, in many counties the number of State employees including public school personnel as a percent of total insured employees may be large (32.62% in the case of Camden County), while the percentage drops substantially (3.90% in the case of Camden) when public school employees are excluded. In other counties Columns 4 and 5 have

about the same percentage because there is one or more large State institutions located in the county and the relatively small number of public school personnel does not change the percentage substantially. The statewide percentage of State employees as compared to total employees is 4.4% if public school personnel are excluded and 7.7% if public school personnel are included.

Tables 11 and 12 break out those counties in which State employees make up a large proportion of both the total insured employees in the county and of the statewide total of all State employees. These tables list many sparsely-populated counties in which these proportions are relatively large when public school personnel are included but much smaller when these employees are excluded. Examples include Camden, Jones, Gates, Caswell, Pender, Greene, Northampton, Clay, Washington and Tyrrell.

Table 13 is similar to Table 10 in that it shows the amount of State employee wage and salary payments compared to wage and salary employees for all insured employees in the county. Most of the counties retain the same relationship to other counties as they exhibited in Table 10. On a statewide basis State salaries are 5.17% of total salaries in the various counties if public school employees are excluded and 8.85% if public school employees are included. These percentages are about one percentage point higher than the "employee" percentages in Table 10, suggesting that State employee salaries are higher than salaries of other

types of employees. This is borne out by the figures in Columns 6, 7, and 8, which show average annual salaries for the three categories. The last column on the page shows the average annual salary for private industry employees. This figure was calculated from the salary and wage payments in Column 3 after subtracting out Federal employees and their salaries. In Camden County the average State employee salary is over \$4,000 higher than private industry salaries. This difference results because the State employee group includes a higher proportion of professional level "white collar" workers while private industry employees in many counties are mostly production employees working in mills and factories. For example, in Camden County the average manufacturing wage was only \$2.13 per hour. Another reason is that salaries for State employees and teachers for the same level of work are equal across the State and do not reflect differing labor market conditions or cost of living conditions in different parts of the State.

Tables 14 and 15 are similar to Tables 11 and 12 in that they show those counties in which State salaries as a percent of total salaries in a county and as a percent of the statewide total are greatest. Basically the same counties show up in all four tables with roughly the same percentages.

In Table 16 the State salary and wage payments from Column 1 of Table 13 are run through a "multiplier" model to determine

the economic effect of these salary and wage payments on each county's economy. The idea behind a multiplier in economic analysis is that whenever an economic stimulus is injected into the economy the stimulus has a net economic effect greater than the size of the original stimulus. For example, if a new industry locates in a county with an annual payroll of \$1 million, the net growth in total wages in the economy may be much more than \$1 million. The reason is that the new wage earners will spend a large portion of their wages in the county. These expenditures increase the wages or profits of other people in the county including the grocer, the pharmacist, the service station owner, and many others. These people then spend a large portion of their increased wages and profits in the county and this increases the wages and profits again.

For purposes of the analysis in Table 16 the personal income multiplier of 1.6 suggested by the Economic Development Division of the N. C. Department of Natural and Economic Resources was used. This multiplier of 1.6 is multiplied by the State salaries in each county to derive the additional county personal income that results in each county from the location of State workers in a county. The analysis assumes that the 1.6 multiplier applies to all counties. This is probably not a realistic assumption for many counties. For example, many State employees working in the counties surrounding Wake County spend at least some of their salaries

at shopping centers in Wake County. Thus, when these State employees buy clothes in Wake County instead of the county in which they are employed, part of their salaries "leak" out of this county. Thus, the multiplier in the outlying county is smaller than 1.6. There have been no studies carried out on multipliers in areas as small as counties and most multiplier studies are for the nation as a whole, states, or regions within states. Based on the statewide relationship between personal income and State taxes and local taxes for the last three fiscal years, the personal income numbers in Table 16 for each county were translated into the additional State taxes (including gasoline tax but excluding non-tax revenue sources) and local taxes generated in each county. Of course the effect of higher personal income on State personal income and sales taxes is direct and immediate while the effect on property values and property tax revenues is long-term.

Table 17 shows the unemployment rates that occurred during the height of the recent recession in counties where State employees made up a large percentage of the employment base and in counties where State employees are a small percentage of the employment base. This analysis shows that the unemployment rate was three percentage points lower in counties where State employees comprise a large percentage of the work force.

STATE OWNERSHIP OF LAND¹ IN NORTH CAROLINA BY COUNTY

County	State Lands In Acres	Percent State Lands of County Area
Alamance	302.93	0.109
Alexander	28.88	0.017
Alleghany	2,961.65	2.012
Anson	191.70	0.056
Ashe	1,822.33	0.666
Avery	495.54	0.313
Beaufort	6,784.30	1.276
Bertie	378.62	0.085
Bladen	35,546.21	6.319
Brunswick	698.66	0.125
Buncombe	823.56	0.199
Burke	13,444.97	4.152
Cabarrus	1,869.28	0.811
Caldwell	59.12	0.019
Camden	14,349.50	9.381
Carteret	1,216.14	0.357
Caswell	15,001.67	0.054
Catawba	64.70	0.025
Chatham	1,884.09	0.416
Cherokee	116.43	0.040
Chowan	614.03	0.533
Clay	164.09	0.120
Cleveland	46.42	0.016
Columbus	717.13	0.119
Craven	1,272.87	0.274
Cumberland	1,580.86	0.374
Currituck	10,938.03	6.260
Dare	320.24	0.129
Davidson	258.65	0.074
Davie	160.00	0.095
Duplin	8,663.07	1.654
Durham	2,970.66	1.552
Edgecombe	1,388.51	0.425
Forsyth	170.27	0.063
Franklin	157.08	0.050

TABLE 1

County	State Lands In Acres	Percent State Lands of County Area
Gaston	1,169.91	0.511
Gates	7,952.30	3.623
Graham	5.20	0.003
Granville	18,352.56	5.281
Green	109.03	0.063
Guilford	1,157.64	0.278
Halifax	9,048.37	1.958
Harnett	2,944.74	0.759
Haywood	354.40	0.102
Henderson	1,289.64	0.528
Hertford	92.69	0.041
Hoke	2,454.10	0.926
Hyde	18,898.75	4.658
Iredell	1,550.24	0.410
Jackson	1,265.01	0.399
Johnston	1,081.67	0.213
Jones	4.76	0.002
Lee	35.39	0.022
Lenoir	1,563.05	0.625
Lincoln	86.05	0.044
Macon	18.20	0.006
Madison	41.89	0.013
Martin	72.21	0.025
McDowell	529.73	0.172
Mecklenburg	1,048.32	0.302
Mitchell	2.87	0.002
Montgomery	747.24	0.239
Moore	3,828.14	0.890
Nash	177.41	0.050
New Hanover	2,946.07	2.373
Northampton	2,206.43	0.638
Onslow	825.17	0.171
Orange	5,750.43	2.258
Pamlico	4,565.96	2.092
Pasquotank	132.86	0.091
Pender	55,574.99	10.133
Perquimans	57.22	0.034
Person	21.65	0.008
Pitt	508.97	0.121
Polk	4,120.03	2.751

TABLE 1

County	State Lands In Acres	Percent State Lands of County Area
Randolph	1,288.95	0.251
Richmond	31,042.68	10.169
Robeson	208.10	0.034
Rockingham	951.83	0.260
Rowan	1,065.18	0.322
Rutherford	34.07	0.009
Sampson	690.15	0.112
Scotland	26,427.05	13.026
Stanly	4,851.70	1.900
Stokes	5,993.76	2.040
Surry	2,417.22	0.703
Swain	8.19	0.002
Transylvania	59.61	0.025
Tyrrell	53.76	0.021
Union	46.42	0.011
Vance	114.95	0.067
Wake	11,149.86	1.013
Warren	64.68	0.023
Washington	1,901.05	0.884
Watauga	911.65	0.445
Wayne	3,511.19	0.989
Wilkes	14,122.31	2.884
Wilson	214.44	0.090
Yadkin	123.02	0.057
Yancey	2,011.25	1.010
¹ Total	389,136.55	1.24

¹ Includes land where State holds entire fee simple estate. Does not include lease-hold interests, partial interests, easements, licenses, permits, vacant and unappropriated lands or swamp lands.

Source: Data Supplied by the State Property Office, N. C.
Department of Administration.

TABLE 2

COUNTIES WITH 1,000 OR MORE ACRES OF STATE-OWNED LAND¹

County	State Lands In Acres	Primary Use of Lands
✓ Pender	55,574.99	Wildlife
Bladen	35,546.21	Forestry
Richmond	31,042.68	Wildlife
Scotland	26,427.05	Wildlife
Hyde	18,898.75	Wildlife
Granville	18,352.56	Hospitals
Caswell	15,001.67	Wildlife
Camden	14,349.50	State Parks
Wilkes	14,122.31	State Parks
Burke	13,444.97	Hospitals & State Parks
Wake	11,149.86	Education & General Gov't.
Currituck	10,938.03	Wildlife
Halifax	9,048.37	Prisons
Duplin	8,663.07	Wildlife
Gates	7,952.30	State Parks
Beaufort	6,784.30	Wildlife
Stokes	5,993.76	State Parks
Orange	5,750.43	Education
Stanly	4,851.70	State Parks
Pamlico	4,565.96	Wildlife
Polk	4,120.03	Wildlife
Moore	3,828.14	Wildlife
Wayne	3,511.19	Hospitals
Durham	2,970.66	Education
Alleghany	2,961.65	State Parks
New Hanover	2,946.07	Education
Harnett	2,944.74	State Parks
Hoke	2,454.10	Hospitals
Surry	2,417.22	State Parks
Northampton	2,206.43	Prisons
Yancey	2,011.25	State Parks
Washington	1,901.05	Agriculture
Chatham	1,884.09	Education
Cabarrus	1,869.28	Prisons
Ashe	1,822.33	State Parks
Cumberland	1,580.86	Education & Wildlife
Lenoir	1,563.05	Hospital
Iredell	1,550.24	State Parks
Edgecombe	1,388.51	Prisons & Agriculture
Henderson	1,289.64	Wildlife

TABLE 2

County	State Lands In Acres	Primary Use or Lands
Randolph	1,288.95	State Parks (Zoo)
Craven	1,272.87	General Government
Jackson	1,265.01	Education
Carteret	1,216.14	State Parks, General Gov't.
Gaston	1,169.91	State Parks
Guilford	1,157.64	Education
Johnston	1,081.67	Education & Prisons
Rowan	1,065.18	Agriculture
Mecklenburg	1,048.32	Education

¹ Includes land where State holds entire fee simple estate. Does not include lease-hold interests, partial interests, easements, licenses, permits, vacant and unappropriated lands or swamp lands.

Source: Data Supplied by the State Property Office, N. C.
Department of Administration.

TABLE 3

COUNTIES IN WHICH STATE OWNS ONE PERCENT OR
MORE OF TOTAL LAND AREA

County	State Lands In Acres	Percent of Land Owned by State	Primary Use of Lands
Scotland	26,427.05	13.026	Wildlife
Richmond	31,042.68	10.169	Wildlife
Pender	55,574.99	10.133	Wildlife
Camden	14,349.50	9.381	State Parks
Bladen	35,546.21	6.319	Forestry
Currituck	10,938.03	6.260	Wildlife
Granville	18,352.56	5.281	Hospital
Hyde	18,898.75	4.658	Wildlife
Burke	13,444.97	4.152	Hospital & State Parks
Gates	7,952.30	3.623	State Parks
Wilkes	14,122.31	2.884	Wildlife
Polk	4,120.03	2.751	Wildlife
New Hanover	2,946.07	2.373	Education
Orange	5,750.43	2.258	Education
Pamlico	4,565.96	2.092	Wildlife
Stokes	5,993.76	2.040	State Parks
Alleghany	2,961.65	2.012	State Parks
Halifax	9,048.37	1.958	Prisons
Stanly	4,851.70	1.900	State Parks
Duplin	8,663.07	1.654	Wildlife
Durham	2,970.66	1.552	Education
Beaufort	6,784.30	1.267	State Parks & Gen. Gov't.
Wake	11,149.86	1.013	Education & Gen. Gov't.
Yancey	2,011.25	1.010	State Parks

¹ Includes land where State holds entire fee simple estate. Does not include lease-hold interests, partial interests, easements, licenses, permits, vacant and unappropriated lands or swamp lands.

Source: Data Supplied by the State Property Office, N. C. Department of Administration.

TABLE 4

COUNTIES WITH GREATEST
AMOUNT OF STATE-OWNED LAND¹

County	State Lands In Acres	% of Total State Land
Pender	55,574.99	14.28
Bladen	35,546.21	9.66
Richmond	31,042.68	8.66
Scotland	26,427.05	7.18
Hyde	18,898.75	5.14
Granville	18,352.56	4.99
Caswell	15,001.67	4.08
Camden	14,349.50	3.90
Wilkes	14,122.31	3.84
Burke	13,444.97	3.65
Wake	11,149.86	3.03
Currituck	10,938.03	2.97
Halifax	9,048.37	2.46
Duplin	8,663.07	2.23
Gates	<u>7,952.30</u>	<u>2.16</u>
Total	290,422.85	74.63

¹ Includes land where State holds entire fee simple estate. Does not include lease-hold interests, partial interests, easements, licenses, permits, vacant and unappropriated lands or swamp lands.

Source: TABLE ¹

VALUE OF STATE-OWNED
BUILDINGS AND CONTENTS¹ BY COUNTY

County	Value In Cities	Value Outside Cities	Total Value In County
Alamance	\$ 171,854	\$ 803,170	\$ 975,024
Alexander	0	397,466	397,466
Alleghany	159,740	32,675	192,415
Anson	0	602,927	602,927
Ashe	0	363,020	363,020
Avery	0	1,442,192	1,442,192
Beaufort	689,300	394,770	1,084,070
Bertie	0	218,495	218,495
Bladen	231,175	1,514,906	1,746,081
Brunswick	798,035	1,014,455	1,812,490
Buncombe	12,261,725	16,113,421	28,375,146
Burke	40,835,000	30,174,897	71,009,897
Cabarrus	45,946	7,049,101	7,095,047
Caldwell	158,111	950,171	1,108,282
Camden	0	3,510	3,510
Carteret	16,409,613	695,790	17,105,403
Caswell	0	1,865,411	1,865,411
Catawba	124,525	1,745,742	1,870,267
Chatham	0	496,677	496,677
Cherokee	58,300	195,700	254,000
Chowan	226,600	85,360	311,960
Clay	62,000	0	62,000
Cleveland	167,482	2,126,762	2,294,244
Columbus	202,500	1,824,061	2,026,561
Craven	178,000	757,150	935,150
Cumberland	16,109,214	625,485	16,734,699
Currituck	0	547,695	547,695
Dare	7,000	2,560,610	2,567,610
Davidson	196,659	541,460	738,119
Davie	266,273	614,301	880,574
Duplin	476,702	638,345	1,115,047
Durham	30,126,713	2,405,686	32,532,399
Edgecombe	-144,877	4,172,700	4,317,577
Forsyth	26,081,569	244,843	26,326,412
Franklin	594,211	325,463	919,674
Gaston	3,815,620	838,956	4,654,576
Gates	0	320,265	320,265

TABLE 5

County	Value In Cities	Value Outside Cities	Total Value In County
Graham	\$ 0	\$ 42,000	\$ 42,000
Granville	75,722,268	3,975,704	79,697,972
Greene	124,281	398,255	522,536
Guilford	120,937,482	2,483,641	123,421,123
Halifax	1,010,025	6,556,459	7,566,484
Harnett	0	2,072,692	2,072,692
Haywood	128,100	1,078,967	1,207,067
Henderson	7,000	800,375	807,375
Hertford	200,944	910,480	1,111,424
Hoke	75,000	11,911,660	11,986,660
Hyde	0	457,450	457,450
Iredell	372,361	1,848,133	2,220,494
Jackson	147,014	1,363,750	1,510,764
Johnston	266,130	1,973,428	2,239,558
Jones	19,000	159,100	178,100
Lee	304,000	403,230	707,230
Lenoir	0	26,690,136	26,690,136
Lincoln	154,669	314,736	469,405
Macon	0	258,200	258,200
Madison	0	228,060	228,060
Martin	96,157	744,521	840,678
Mecklenburg	709,772	49,160,911	49,870,683
McDowell	0	843,141	843,141
Mitchell	0	185,700	185,700
Montgomery	0	869,325	869,325
Moore	340,075	5,650,408	5,990,483
Nash	537,047	711,488	1,248,535
New Hanover	26,294,257	4,368,991	30,663,248
Northampton	140,230	1,243,437	1,383,667
Onslow	6,200	761,281	767,481
Orange	234,059,027	62,618,466	296,677,493
Pamlico	0	90,640	90,640
Pasquotank	14,244,785	664,100	14,908,885
Pender	0	1,000,079	1,000,079
Perquimans	0	443,410	443,410
Person	71,500	400,444	471,944
Pitt	97,222,367	3,251,289	100,473,656
Polk	104,500	24,500	129,000
Randolph	300,954	1,851,333	2,152,287
Richmond	321,018	5,568,828	5,889,846

TABLE 5

County	Value In Cities	Value Outside Cities	Total Value In County
Robeson	\$ 2,305,376	\$ 11,356,128	\$ 13,661,504
Rockingham	100,000	2,772,678	2,872,678
Rowan	75,000	1,503,177	1,578,177
Rutherford	0	759,851	759,851
Sampson	2,568,780	2,789,979	5,358,759
Scotland	140,573	554,692	695,265
Stanly	373,700	1,892,093	2,265,793
Stokes	0	976,226	976,226
Surry	407,575	843,016	1,250,591
Swain	0	197,000	197,000
Transylvania	0	190,500	190,500
Tyrrell	0	337,271	337,271
Union	269,100	394,848	663,948
Vance	6,200	2,877,556	2,883,756
Wake	386,501,611	30,550,686	417,052,297
Warren	100,000	227,100	327,100
Washington	170,030	401,200	571,230
Watauga	62,283,600	1,085,928	63,369,528
Wayne	723,848	47,478,855	48,202,703
Wilkes	1,406,168	448,926	1,855,094
Wilson	13,034,895	5,481,730	18,516,625
Yadkin	0	366,273	366,273
Yancey	46,000	1,484,696	1,530,696
TOTAL	\$1,195,027,363	\$ 404,052,795	\$ 1,599,080,158
Updated Estimate			\$ 1,751,191,000

¹ Includes only the contents covered by the State Property Fire Insurance Fund. Does not include land or utilities.

Source: Tabulation furnished by Kenneth P. Dixon, Deputy Commissioner of Insurance, N. C. Department of Insurance.

TABLE 6

COUNTIES WITH GREATEST VALUE
OF STATE-OWNED BUILDINGS AND CONTENTS

County	Total Value of State-Owned Build- ings and Contents (\$ Million)	Percent of Statewide Total Value of State- Owned Buildings and Contents
Wake	\$ 417.05	26.08
Orange	296.68	18.55
Guilford	123.42	7.72
Pitt	100.47	6.28
Granville	79.70	4.98
Burke	71.01	4.44
Watauga	63.37	3.96
Mecklenburg	49.87	3.12
Wayne	48.20	3.01
Durham	32.53	2.03
New Hanover	30.66	1.92
Buncombe	28.38	1.77
Lenoir	26.69	1.67
Forsyth	26.33	1.65
Total	\$1,394.36	87.20

Source: TABLE 5

TABLE 7

VALUE OF STATE-OWNED BUILDINGS AND CONTENTS¹
 BY OPERATING DIVISIONS OF STATE AGENCIES

Department	Operating Division	Value of Buildings and Contents (000)
Administration		\$ 91.511
	Marine Resources	\$ 4.932
	General Services	86.576
Agriculture		14.249
Corrections		55.521
	Central Prison	13.582
	Other Prisons	41.939
Cultural Resources		40.093
	N.C. Art Museum	25.000
	Historic Sites	9.639
	State Capitol	5.000
	N.C. Symphony	.447
	Mobile Museum	.008
Higher Education		981.182
	UNC - Chapel Hill	250.311
	N.C. State University	234.060
	East Carolina Univ.	96.602
	UNC - Greensboro	76.588
	Appalachian State Univ.	62.358
	UNC - Charlotte	47.740
	Western Carolina Univ.	43.221
	N.C. A & T State Univ.	41.884
	N.C. Central Univ.	26.668
	UNC - Wilmington	16.637
	Winston-Salem State U.	16.276
	Fayetteville State U.	14.831
	Elizabeth City State U.	14.008

TABLE 7

Department	Operating Division	Value of Buildings and Contents (000)
Higher Education (Continued)	Pembroke State Univ.	\$ 11.955
	UNC - Asheville	9.712
	UNC-TV System	8.528
	N.C. School of the Arts	8.303
	N.C. Vocational Textile School	1.500
Human Resources		\$ 338.409
	Umstead Hospital	55.509
	Dix Hospital	51.838
	Broughton Hospital	40.675
	Cherry Hospital	33.079
	Caswell Center	22.376
	Murdoch Center	15.871
	N.C. School for the Deaf - Morganton	13.410
	O'Berry Center	13.141
	Eastern N.C. Sanitarium	10.970
	Western N.C. Sanitarium	9.504
	McCain Sanitarium	9.054
	Western Carolina Center	7.516
	Jackson Training School	6.335
	Governor Morehead School	6.264
	N.C. School for the Deaf - Wilson	5.930
	JEC Training School	4.996
	Morrison Training School	4.539
	N.C. School for the Deaf - Greensboro	4.379
	Samarkand Manor	4.239
	Fountain Training School	3.645
	Dobbs Training School	2.711
	Dillon Training School	2.458
	Multihandicapped Unit for the Blind - Butner	2.205
	N.C. Orthopedic Hospital	2.130

TABLE 7

Department	Operating Division	Value of Buildings and Contents (000)
Human Resources (Continued)	Alcoholic Rehabilitation Center - Asheville	\$ 1.487
	Lenox Baker Hospital	1.385
	Alcoholic Rehabilitation Center - Butner	1.334
	Alcoholic Rehabilitation Center - Greenville	1.299
	Confederate Womens Home	.100
	Miscellaneous Deaf Facilities	.030
Military & Veterans Affairs		\$ 15.081
Natural & Economic Resources		21.501
	Forestry	9.129
	State Parks	5.367
	Kerr Reservoir Development Commission	2.286
	N.C. Board of Science & Technology	1.310
	Wildlife Resources Commission	.857
	Welcome Centers	.841
	Marine Fisheries	.750
	N.C. Zoological Authority	.500
	State Forests	.461
Transportation		78.810
	Highways	47.730
	State Ports Authority	23.191
	Motor Vehicles	7.889
Miscellaneous		49.772
	N.C. Memorial Hospital	47.072
	Battleship North Carolina	.450
	N.C. Criminal Justice Academy	2.250
¹ TOTAL		\$1,686.029

¹ Includes only the contents covered by the State Property Fire Insurance Fund. Does not include land or utilities.

Source: Tabulation furnished by Kenneth P. Dixon, Deputy Commissioner of Insurance, N.C. Department of Insurance.

TABLE 8

MISCELLANEOUS CATEGORIES OF STATE-OWNED PROPERTY
NOT ELSEWHERE TABULATED¹

Department	Division	Type of Property	Amount of Property	Estimated Current Value
Administration	State Management Systems	Automatic Data Process- ing Equipment	--	\$ 2,000,000
	General Services	Helicopters	2	135,000
Cultural Resources	N.C. Art Museum	Exhibits	--	26,000,000
	N.C. Symphony	Musical Equipment	--	417,700
Public Education	Community Colleges	Automatic Data Processing Equipment	--	700,000
Justice	SBI	Aircraft	--	85,000
Natural & Economic Resources	Wildlife Resources Commission	Field Equipment	--	547,000
	Other Divi- sions	Field Equipment	--	5,094,375
Transporta- tion	Highways	Mobile Equipment	--	33,661,892
		Highways, Bridges,	--	--
		Watermains, Uti-	--	--
		lities, Ferries	--	--
		Non-Rental Plant Equipment	--	1,250,000
		Residue Property	467 acres	338,211 ²
All Agencies		Right-of-Way	62,400 acres	45,191,413 ²
		Registered Motor Vehicles	15,428	23,142,000 ⁴
All Agencies		Authorized Capital Improvements ³	--	212,609,083
TOTAL				\$ 351,171,674

TABLE 8

MISCELLANEOUS CATEGORIES OF STATE-OWNED PROPERTY

NOT ELSEWHERE TABULATED¹

(Continued)

¹ These categories of equipment were not tabulated in earlier tables because (1) the property is of a specialized nature that requires a special insurance contract, or (2) the property is not physically stored inside a building, or (3) the property is mobile in nature and is used in many counties of the State.

² Value of Highways Division land based on per acre value of all land.

³ Includes the following categories:

Appropriated but unallotted General Fund direct appropriation for capital improve- ments, June 30, 1976	\$ 39,157,566
Appropriated but unallotted Legislative Bond appropriation capital improvements, June 30, 1976	817,031
Federal Revenue-Sharing capital improve- ment unallotted balances, June 30, 1976	41,020,816
Capital improvements authorized for fiscal year 1976-77	55,045,670
Future capital improvements to be funded by sale of utilities at UNC-CH	32,000,000
Advisory Budget Commission decision of November 5, 1976, to allow N.C. Memorial Hospital to use over-realized Medicaid receipts for capital construction	1,300,000
Higher Education Facilities Revenue Bond	<u>43,267,000</u>

⁴ Value of registered motor vehicles determined by applying depreciated values to each category of vehicle (sedan, station-wagon, trucks, etc.) for each model year.

REVENUE LOSS FROM EXEMPTION OF STATE-OWNED PROPERTY BY COUNTY

TABLE 9

County	Estimated Value of State-Owned Land (000)	Value of State-Owned Buildings and Contents (000)	Total Value of State Property (000)	Total Assessed Value of Taxable Property in County (000)	Value of State Property As a Percent Of Value of Property in County	County-wide Tax Rate ¹ (Per \$100 of Assessed Value)	Additional County Tax if State Property Taxed County-wide Tax Rate (000)	County-wide Tax Rate if State Property Taxed at County-wide Tax Rate and County Tax Revenue Held Constant (Per \$100 of Assessed Value)
Alamance	\$ 303	\$ 975	\$ 1,278	\$ 975,145	\$.13	\$.94	\$ 12.01	\$.939
Alexander	29	375	426	146,390	.29	.79	3.37	.788
Alleghany	2,073	192	2,165	144,010	1.50	.35	7.58	.345
Anson	96	603	699	185,687	.38	.74	5.17	.737
Ashe	1,275	363	1,638	265,367	.62	.42	6.88	.417
Avery	397	1,442	1,839	119,050	1.54	.74	13.61	.729
Beaufort	3,392	1,084	4,476	381,390	1.17	.62	27.75	.613
Bertie	227	218	445	119,767	.37	.85	3.78	.847
Bladen	10,664	1,746	12,410	286,161	4.34	.66	81.91	.633
Brunswick	1,049	1,812	2,861	1,280,556	.22	.385	11.01	.384
Buncombe	2,472	28,375	30,847	1,721,095	1.79	.73	225.18	.717
Burke	13,445	71,010	84,455	661,879	12.76	.91	768.54	.807
Cabarrus	1,869	7,095	8,964	883,538	1.01	.58	51.99	.574
Caldwell	41	1,108	1,149	592,042	.19	.67	7.70	.669
Camden	4,305	4	4,307	47,275	9.11	.63	27.13	.577
Carteret	4,256	17,105	21,361	443,971	4.81	.50	106.81	.477
Caswell	6,001	1,865	7,866	112,203	7.01	1.20	94.39	1.114
Catawba	52	1,870	1,922	1,780,978	.11	.49	9.42	.489

REVENUE LOSS FROM EXEMPTION OF STATE-OWNED PROPERTY BY COUNTY

TABLE 9

County	Estimated Value of State-Owned Land (000)*	Value of State-Owned Buildings and Contents (000)	Total Value of State Property (000)	Total Assessed Value of Taxable Property in County (000)	Value of State Property As a Percent Of Value of Property in County	County-wide Tax Rate ¹ (Per \$100 of Assessed Value)	Additional County Tax if State Property Taxed County-wide Tax Rate (000)	County-wide Tax Rate if State Property Taxed at County-wide Tax Rate and County Tax Revenue Held Constant (Per \$100 of Assessed Value)
Chatham	\$ 1,130	\$ 497	\$ 1,627	\$ 349,428	\$.47	\$.72	\$ 11.71	\$.717
Cherokee	93	254	347	90,610	.38	.70	2.43	.697
Chowan	246	312	558	105,569	.70	.70	3.91	.696
Clay	131	62	193	28,948	.67	1.00	1.93	.993
Cleveland	37	2,294	2,331	768,537	.30	.78	18.18	.778
Columbus	717	2,027	2,744	334,913	.82	1.20	32.93	1.190
Craven	1,018	935	1,953	463,229	.42	.82	16.01	.817
Cumberland	949	16,735	17,684	1,695,277	1.04	1.06	187.45	1.049
Currituck	3,281	548	3,829	122,604	3.12	.82	31.40	.795
Dare	1,120	2,568	3,688	308,926	1.19	.44	16.23	.435
Davidson	207	738	945	1,154,097	.08	.57	5.39	.570
Davie	128	881	1,009	285,453	.35	.66	6.66	.658
Duplin	3,846	1,115	4,961	301,633	1.64	.99	49.11	.973
Durham	3,565	32,532	36,097	1,586,218	2.28	.97	350.14	.954
Edgecombe	2,084	4,318	6,402	448,567	1.43	.90	57.62	.887
Forsyth	680	26,326	27,006	2,696,057	1.00	.81	218.75	.802
Franklin	79	920	999	210,943	.47	.65	6.49	.647
Gaston	1,170	4,655	5,825	1,778,027	.33	.66	38.45	.658
Gates	3,181	320	3,501	52,817	6.63	1.02	35.71	.957

REVENUE LOSS FROM EXEMPTION OF STATE-OWNED PROPERTY BY COUNTY

TABLE 9

County	Estimated Value of State-Owned Land (000)	Value of State-Owned Buildings and Contents (000)	Total Value of State Property (000)	Total Assessed Value of Taxable Property in County (000)	Value of State Property As a Percent Of Value of Property in County	County-wide Tax Rate ¹ (Per \$100 of Assessed Value)	Additional County Tax if State Property Taxed County-wide Tax Rate (000)	County-wide Tax Rate if State Property Taxed at County-wide Tax Rate and County Tax Revenue Held Constant (Per \$100 of Assessed Value)
Graham	\$ 5	\$ 42	\$ 47	\$ 46,135	\$.10	\$.74	\$.35	\$.739
Granville	18,353	79,698	98,051	225,851	43.41	.75	735.38	.523
Greene	87	523	610	111,659	.55	.98	5.98	.974
Guilford	4,632	123,421	128,053	4,206,917	3.04	.43	550.63	.415
Halifax	5,429	7,566	12,995	516,813	2.51	.48	62.38	.468
Harnett	1,767	2,073	3,840	339,583	1.13	1.05	40.32	1.038
Haywood	283	1,207	1,480	414,399	.36	.75	11.10	.747
Henderson	1,032	807	1,839	562,498	.33	.64	11.77	.638
Hertford	56	1,111	1,167	175,506	.66	1.00	11.67	.993
Hoke	1,227	11,987	13,214	154,108	8.57	.80	105.71	.737
Hyde	3,780	457	4,237	59,121	7.17	.85	36.01	.793
Iredell	1,240	2,220	3,460	728,458	.47	.61	21.11	.607
Jackson	1,265	1,511	2,776	152,041	1.83	.70	19.43	.687
Johnston	866	2,240	3,106	422,969	.73	.93	28.89	.923
Jones	3	178	181	101,164	.18	.62	1.12	.619
Lee	53	707	760	329,223	.23	.91	6.92	.908
Lenoir	2,345	26,690	29,035	522,364	5.56	.75	217.76	.711
Lincoln	69	469	538	355,220	.15	.77	4.14	.769
Macon	14	258	272	390,596	.07	.255	.69	.255

REVENUE LOSS FROM EXEMPTION OF STATE-OWNED PROPERTY BY COUNTY

TABLE 9

County	Estimated Value of State-Owned Land (000)	Value of State-Owned Buildings and Contents (000)	Total Value of State Property (000)	Total Assessed Value of Taxable Property in County (000)	Value of State Property As a Percent Of Value of Property in County	County-wide Tax Rate ¹ (Per \$100 of Assessed Value)	Additional County Tax if State Property Taxed County-wide Tax Rate (000)	County-wide Tax Rate if State Property Taxed at County-wide Tax Rate and County Tax Revenue Held Constant (Per \$100 of Assessed Value)
Madison	\$ 34	\$ 228	\$ 262	\$ 83,324	\$.31	\$.85	\$ 2.22	\$.847
Martin	43	841	884	281,602	.31	1.05	9.28	1.047
McDowell	424	843	1,267	311,784	.41	.59	7.48	.588
Mecklenburg	4,192	49,871	54,063	6,838,091	.79	.79	427.10	.784
Mitchell	2	186	188	105,860	.18	.60	1.13	.599
Montgomery	299	869	1,168	227,222	.51	.75	8.76	.746
Moore	1,538	5,990	7,528	469,435	1.60	.75	56.46	.738
Nash	106	1,249	1,355	611,909	.22	.75	10.16	.748
New Hanover	11,784	30,663	42,447	1,571,670	2.70	.58	246.19	.565
Northampton	1,324	1,384	2,708	162,442	1.67	.78	21.12	.767
Onslow	413	767	1,180	384,466	.31	1.06	12.51	1.057
Orange	23,000	296,677	319,677	667,597	47.88	.60	1918.06	.406
Pamlico	1,370	91	1,461	58,782	2.49	1.25	18.26	1.220
Pasquotank	133	14,909	15,042	197,062	7.63	.81	121.84	.753
Pender	22,158	1,000	23,158	184,871	12.53	.70	162.11	.622
Perquimans	34	443	477	65,225	.73	1.10	5.25	1.092
Person	11	472	483	447,885	.11	.75	3.62	.749

REVENUE LOSS FROM EXEMPTION OF STATE-OWNED PROPERTY BY COUNTY

TABLE 9

County	Estimated Value of State-Owned Land (000)	Value of State-Owned Buildings and Contents (000)	Total Value of State Property (000)	Total Assessed Value of Taxable Property in County (000)	Value of State Property As a Percent Of Value of Property in County	County-wide Tax Rate ¹ (Per \$100 of Assessed Value)	Additional County Tax if State Property Taxed County-wide Tax Rate (000)	County-wide Tax Rate if State Property Taxed at County-wide Tax Rate and County Tax Revenue Held Constant (Per \$100 of Assessed Value)
Pitt	\$ 2,545	\$ 100,474	\$ 103,018	\$ 778,192	\$ 13.24	\$.625	\$ 643.87	\$.552
Polk	2,472	129	2,601	77,926	3.34	.82	21.33	.794
Randolph	1,547	2,152	3,699	728,233	.51	.55	20.34	.547
Richmond	9,313	5,890	15,203	285,351	5.33	.88	133.79	.835
Robeson	312	13,662	13,974	605,253	2.31	.97	135.55	.948
Rockingham	952	2,873	3,825	906,233	.42	.79	30.22	.787
Rowan	852	1,578	2,460	1,097,384	.22	.43	10.58	.429
Rutherford	27	760	787	444,632	.18	.85	6.69	.848
Sampson	1,035	5,359	6,394	314,681	2.03	.66	42.20	.647
Scotland	7,928	695	8,623	293,868	2.93	1.00	86.23	.971
Stanly	2,426	2,266	4,692	413,349	1.14	1.00	46.92	.989
Stokes	4,795	976	5,771	763,479	.76	.50	28.86	.496
Surry	1,692	1,251	2,943	613,872	.48	.48	14.13	.478
Swain	8	197	205	57,283	.36	.65	1.33	.648
Transylvania	48	190	238	292,637	.08	.66	1.57	.659
Tyrrell	11	337	348	38,310	.91	1.07	3.72	1.060
Union	115	664	779	506,561	.15	.89	6.93	.889
Vance	92	2,884	2,976	261,065	1.14	1.00	29.76	.989

REVENUE LOSS FROM EXEMPTION OF STATE-OWNED PROPERTY BY COUNTY

TABLE 9

County	Estimated Value of State-Owned Land (000)	Value of State-Owned Buildings and Contents (000)	Total Value of State Property (000)	Total Assessed Value of Taxable Property in County (000)	Value of State Property As a Percent Of Value of Property in County	County-wide Tax Rate ¹ (Per \$100 of Assessed Value)	Additional County Tax if State Property Taxed County-wide Tax Rate (000)	County-wide Tax Rate if State Property Taxed at County-wide Tax Rate and County Tax Revenue Held Constant (Per \$100 of Assessed Value)
Wake	\$ 44,600	\$ 417,052	\$ 461,652	\$2,965,621	\$ 15.57	\$.94	\$4339.53	\$.813
Warren	46	327	373	102,396	.36	.83	1.34	.827
Washington	570	571	1,141	115,314	.99	.94	11.30	.931
Watauga	912	63,370	64,282	268,122	23.97	.95	610.68	.766
Wayne	3,511	48,203	51,714	772,904	6.69	.70	362.00	.656
Wilkes	8,473	1,855	10,328	404,082	2.56	.70	72.30	.683
Wilson	856	18,517	19,373	504,167	3.83	1.00	193.73	.963
Yadkin	98	366	464	284,526	.16	.50	2.32	.499
Yancey	1,609	1,531	3,140	87,962	3.57	.67	21.04	.647
TOTAL	281,821	1,599,080	1,880,901	59,405,872	3.17	.762	14,332.47	.738
UPDATED TOTAL	281,821	1,751,191	2,033,012	59,405,872	3.42	.762	15,491.55	.737

Source: (1) Value of State land furnished by State Property Office, N. C. Department of Administration
 (2) Value of State buildings and contents is from Table 5
 (3) Total assessed value of taxable property and countywide tax rates furnished by Tax Research Division, N. C. Department of Revenue

TABLE 10

STATE EMPLOYMENT COMPARED WITH
TOTAL INSURED EMPLOYMENT BY COUNTY

County	<u>No. of State Employees</u>		Total Insured Employees ¹	State Employees As a % of Total Insured Employees (Excluding Public School Personnel)	State Employees As a % of Total Insured Employees (Including Public School Personnel)
	Excl. Pub.Sch. Personnel	Incl. Pub. Sch. Personnel			
Alamance	217	1281	38,009	.57	3.37
Alexander	71	318	6,167	1.15	5.16
Alleghany	52	152	2,200	2.36	6.91
Anson	117	278	5,641	2.07	7.00
Ashe	104	332	4,348	2.39	7.64
Avery	96	267	2,822	3.40	9.46
Beaufort	234	666	11,277	2.08	5.91
Bertie	64	356	3,571	1.79	9.97
Bladen	122	458	4,860	2.51	9.42
Brunswick	142	566	6,561	2.16	8.63
Buncombe	1819	3306	52,902	3.44	6.25
Burke	3422	4082	27,307	12.53	14.95
Cabarrus	301	1236	29,986	1.00	4.12
Caldwell	165	1003	21,577	.76	4.65
Camden	11	92	282	3.90	32.62
Carteret	307	666	7,252	4.23	9.18
Caswell	108	367	1,765	6.12	20.79
Catawba	263	1286	51,544	.51	2.49
Chatham	112	457	8,481	1.32	5.39
Cherokee	101	293	4,253	2.37	6.89
Chowan	56	238	3,167	1.77	7.51
Clay	31	99	636	4.87	15.57
Cleveland	534	1458	27,707	1.92	5.26
Columbus	257	869	11,152	2.30	7.79
Craven	277	985	16,946	1.63	5.81
Cumberland	1311	3593	50,374	2.60	7.13
Currituck	88	212	755	11.66	28.08
Dare	210	305	2,674	7.85	11.41
Davidson	208	1399	31,663	.66	4.42
Davie	69	302	4,532	1.52	6.66
Duplin	206	663	6,710	2.76	8.88
Durham	1451	2803	61,046	2.38	4.59
Edgecombe	214	710	14,723	1.45	4.82
Forsyth	1535	3560	98,175	1.56	3.63
Franklin	94	424	4,420	2.13	9.59

TABLE 10

County	No. of State Employees		Total Insured Employees ¹	State Employees As a % of Total Insured Employees (Excluding Public School Personnel)	State Employees As a % of Total Insured Employees (Including Public School Personnel)
	Excl. Pub. Sch. Personnel	Incl. Pub. Sch. Personnel			
Gaston	408	2101	55,956	.73	3.75
Gates	56	173	699	8.01	24.75
Graham	36	146	1,512	2.38	9.66
Granville	2907	3279	9,250	31.43	35.45
Greene	79	280	1,477	5.35	18.96
Guilford	3260	6300	146,889	2.22	4.29
Halifax	497	1161	13,831	3.59	8.39
Harnett	291	888	11,308	2.57	7.85
Haywood	260	702	10,635	2.44	6.60
Henderson	186	763	11,924	1.56	6.40
Hertford	389	680	6,703	5.80	10.14
Hoke	554	898	4,705	11.77	19.09
Hyde	43	118	732	12.70	16.12
Iredell	304	1170	26,028	1.17	4.50
Jackson	1291	1494	5,330	24.22	28.03
Johnston	259	1051	14,734	1.76	7.13
Jones	47	213	851	5.52	25.03
Lee	125	527	12,699	.99	4.15
Lenoir	1644	2294	21,301	7.72	10.77
Lincoln	106	577	10,234	1.04	5.64
Macon	92	279	3,322	2.77	8.40
Madison	74	237	1,680	4.40	14.11
Martin	192	500	8,185	2.35	6.11
McDowell	159	508	13,172	1.21	3.86
Mecklenburg	1808	5790	180,745	1.00	3.20
Mitchell	75	222	3,709	2.02	5.99
Montgomery	97	357	7,396	1.31	4.83
Moore	456	904	12,587	3.62	7.18
Nash	196	1078	24,846	.79	4.34
New Hanover	1022	2026	32,401	3.15	6.25
Northampton	207	606	3,600	5.75	16.83
Onslow	188	971	16,314	1.15	5.95
Orange	10,739	11,249	21,574	49.78	52.14
Pamlico	36	163	1,260	2.86	12.94
Pasquotank	437	751	6,911	6.32	10.87
Pender	131	380	1,908	6.87	19.92
Perquimans	41	149	1,222	3.36	12.19
Person	106	434	7,144	1.48	6.08

TABLE 10

County	No. of State Employees		Total Insured Employees ¹	State Employees As a % of Total Insured Employees (Excluding Public School Personnel)	State Employees As a % of Total Insured Employees (Including Public School Personnel)
	Excl. Pub. Sch. Personnel	Incl. Pub. Sch. Personnel			
Pitt	2920	3811	22,761	12.83	16.74
Polk	44	192	2,861	1.54	6.71
Randolph	343	1230	26,611	1.29	4.62
Richmond	298	785	10,737	2.78	7.31
Robeson	625	1946	20,666	3.02	9.42
Rockingham	201	1126	25,724	.78	4.38
Rowan	333	1221	27,702	1.20	4.41
Rutherford	175	749	16,009	1.09	4.68
Sampson	293	891	9,110	3.22	9.78
Scotland	86	461	11,090	.84	4.16
Stanly	403	911	15,654	2.57	5.82
Stokes	116	470	3,325	3.49	14.14
Surry	193	824	21,749	.89	3.79
Swain	70	169	3,114	2.25	5.43
Transylvania	50	232	6,498	.77	3.57
Tyrrell	16	78	514	3.11	15.18
Union	216	954	15,327	1.41	6.22
Vance	287	694	12,774	2.25	5.43
Wake	22,699	25,301	113,703	19.97	22.25
Warren	103	292	2,045	5.04	14.28
Washington	130	334	2,174	5.98	15.36
Watauga	1453	1740	7,531	19.29	23.10
Wayne	2702	3729	24,289	11.12	15.35
Wilkes	535	1131	16,690	3.21	6.78
Wilson	1020	1759	22,111	4.61	3.34
Yadkin	109	403	3,732	2.92	10.80
Yancey	89	245	2,043	4.36	11.99
TOTAL	78,676	138,346	1,787,559	4.40	7.74

¹ Includes all categories of State employees and private industry personnel covered by State unemployment insurance. Includes public school personnel but does not include other local government employees. On a statewide basis these other local employees make up only .39% of total insured employment in the State

Data on

Sources: (1) State employees subject to the State Personnel Act and those exempt from the Act were supplied by the Personnel Management Information System Division, Office of State Personnel (2) Public school personnel tabulated from "Statistical Profile-North Carolina Public Schools, 1976", Management Information Systems Division, Controller's Office, Department of Public Education; (3) Higher education personnel tabulated from data supplied by Member Institutions of the University of N.C. System to the Fiscal Research Division during the Spring, 1976; (4) Number of Judicial System personnel supplied by Administrative Office of the Courts (5) Number of legislative personnel compiled by Legislative Serviced Office (6) Number of private industry personnel tabulated from "N.C. Insured Employment & Wage Payments" for 4th Quarter, 1975, published August 1976, by North Carolina Employment Security Commission, NC Dept of Commerce

TABLE 11

TWENTY-ONE COUNTIES IN WHICH STATE EMPLOYEES
AS A PERCENT OF TOTAL INSURED EMPLOYEES IS GREATEST

County	State Employees As A Percent of Total In- sured Employees (In- cluding Public School Personnel)	State Employees As A Percent of Total Insured Employees (Excluding Public School Personnel)
Orange	52.14	49.78
Granville	35.45	31.43
Camden	32.62	3.90
Currituck	28.08	11.66
Jackson	28.03	24.22
Jones	25.03	5.52
Gates	24.75	8.01
Watauga	23.10	19.29
Wake	22.25	19.97
Caswell	20.79	6.12
Pender	19.92	6.87
Hoke	19.09	11.77
Greene	18.96	5.35
Pitt	16.74	12.83
Northampton	16.83	5.75
Hyde	16.12	12.70
Clay	15.57	4.87
Washington	15.36	5.98
Wayne	15.35	11.12
Tyrrell	15.18	3.11
Burke	14.95	12.53

Source: TABLE 10

TABLE 12

TWELVE COUNTIES WITH LARGEST NUMBER
OF STATE EMPLOYEES

<u>County</u>	<u>Number of State Employees</u>	<u>Percent of Total State Employees</u>
Wake	25,301	18.29
Orange	11,249	8.13
Guilford	6,300	4.55
Mecklenburg	5,790	4.19
Burke	4,082	2.95
Pitt	3,811	2.75
Wayne	3,729	2.70
Cumberland	3,593	2.60
Forsyth	3,560	2.57
Buncombe	3,306	2.39
Granville	3,279	2.37
Durham	<u>2,803</u>	<u>2.03</u>
TOTAL	76,803	55.52

Source: TABLE 10

TABLE 13

STATE SALARY AND WAGE PAYMENTS COMPARED TO TOTAL INSURED SALARY AND WAGE PAYMENTS BY COUNTY

County	State Salary and Wage Payments (Excluding Public School Personnel) (\$million)	State Salary and Wage Payments (Including Public School Personnel) (\$million)	Total Insured Salary and Wage Payments (\$million)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Excluding Public School Personnel)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Including Public School Personnel)	Average State Salary and Wage Payment (Excluding Public School Personnel)	Average State Salary and Wage Payment (Including Public School Personnel)	Average Private Industry Salary and Wage Payment
Alamance	2.17	12.51	324.50	.67	3.86	9979	9766	8460
Alexander	.62	3.02	44.97	1.38	6.72	8730	9501	7137
Alleghany	.41	.97	13.38	3.10	10.36	7976	9125	5828
Anson	1.06	3.76	44.52	2.38	8.45	9067	9528	7739
Ashe	.83	3.05	30.44	2.72	10.00	7967	9172	6792
Avery	.81	2.48	18.92	4.30	13.09	8482	9276	6395
Beaufort	2.28	6.48	91.34	2.50	7.09	9742	9729	7957
Bertie	.58	3.42	24.84	2.33	13.76	9045	9600	6607
Bladen	1.20	4.47	35.49	3.38	12.58	9833	9752	6996
Brunswick	1.13	5.25	73.48	1.54	7.15	7952	9278	11288
Buncombe	18.51	32.97	469.12	3.95	7.02	10176	9972	8536
Burke	29.46	35.88	229.52	12.83	15.63	8610	8908	8314
Cabarrus	2.92	12.01	240.30	1.22	5.00	9706	9718	7910
Caldwell	1.55	9.69	180.12	.86	5.38	9366	9663	8267
Camden	.10	.79	1.95	4.96	45.30	8807	9613	5519
Carteret	3.06	6.55	5.17	5.92	12.68	9963	9833	6787
Caswell	1.00	3.52	14.90	6.70	23.60	9238	9579	8084
Catawba	2.64	12.59	43.65	.51	2.88	10048	9789	8393
Chatham	1.01	4.37	67.01	1.51	6.52	9037	9554	7753

TABLE 13

STATE SALARY AND WAGE PAYMENTS COMPARED TO TOTAL INSURED SALARY AND WAGE PAYMENTS BY COUNTY

County	State Salary and Wage Payments (Excluding Public School Personnel) (\$million)	State Salary and Wage Payments (Including Public School Personnel) (\$million)	Total Insured Salary and Wage Payments (\$million)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Excluding Public School Personnel)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Including Public School Personnel)	Average State Salary and Wage Payment (Excluding Public School Personnel)	Average State Salary and Wage Payment (Including Public School Personnel)	Average Private Industry Salary and Wage Payment
Cherokee	.86	2.72	29.19	2.94	9.33	8483	9295	6568
Chowan	.51	2.28	24.20	2.12	9.43	9147	9587	7420
Clay	.25	.91	3.92	6.38	23.23	8071	9205	5405
Cleveland	5.10	14.08	23.98	2.13	5.87	9546	9657	8578
Columbus	2.35	8.29	89.34	2.62	9.28	9125	9545	7829
Craven	2.66	9.54	161.22	1.65	5.92	9604	9689	7921
Cumberland	13.77	35.95	425.57	3.23	8.45	10501	10006	7706
Currituck	.73	1.94	5.19	14.09	37.33	8310	9136	5921
Dare	1.69	2.61	17.19	9.81	15.19	8033	8559	6002
Davidson	1.98	13.56	262.92	.75	5.16	9507	9690	8219
Davie	.62	2.89	36.48	1.71	7.92	9020	9562	7915
Duplin	1.83	6.27	52.84	3.46	11.86	8866	9456	6758
Durham	15.24	28.39	663.77	2.41	4.48	10505	10127	10122
Edgecombe	2.13	6.95	120.44	1.76	5.77	9933	9786	8070
Forsyth	16.36	36.05	1063.59	1.54	3.39	10659	10126	10810
Franklin	.86	4.07	31.30	2.76	13.01	9196	9605	6750
Gaston	3.97	20.43	478.59	.83	4.27	9725	9723	8476
Gates	.50	1.64	5.27	9.54	31.11	8983	9483	6791

TABLE 13

STATE SALARY AND WAGE PAYMENTS COMPARED TO TOTAL INSURED SALARY AND WAGE PAYMENTS BY COUNTY

County	State Salary and Wage Payments (Excluding Public School Personnel) (\$million)	State Salary and Wage Payments (Including Public School Personnel) (\$million)	Total Insured Salary and Wage Payments (\$million)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Excluding Public School Personnel)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Including Public School Personnel)	Average State Salary and Wage Payment (Excluding Public School Personnel)	Average State Salary and Wage Payment (Including Public School Personnel)	Average Private Industry Salary and Wage Payment
Graham	.28	1.34	104.29	2.57	12.84	7428	9156	6427
Granville	25.21	28.83	74.32	33.92	38.79	8672	8791	7507
Greene	.70	2.65	10.63	6.57	24.96	8843	9474	6512
Guilford	34.99	64.55	144.38	2.42	4.47	10734	10245	9702
Halifax	4.47	10.93	106.61	4.20	10.25	9003	9414	7502
Harnett	2.69	8.49	86.06	3.12	9.87	9235	9562	7406
Haywood	2.41	6.71	97.43	2.47	6.89	9275	9556	9091
Henderson	1.75	7.36	101.48	1.73	7.25	9423	9649	8346
Hertford	3.58	6.41	48.49	7.38	13.22	9206	9427	6946
Hoke	49.18	8.26	39.49	12.45	20.92	8877	9201	8137
Hyde	.37	1.09	4.44	8.08	24.50	8338	9218	5398
Iredell	3.05	11.47	208.82	1.46	5.49	10039	9804	7912
Jackson	13.32	15.29	38.51	34.58	39.71	10317	10236	5978
Johnston	2.31	10.01	105.24	2.20	9.51	8922	9525	6998
Jones	.38	2.00	6.48	5.90	36.80	8134	9372	6911
Lee	1.21	5.12	100.20	1.21	5.11	9698	9716	7781
Lenoir	13.60	19.92	191.03	7.12	10.43	8275	8685	8947
Lincoln	.99	5.57	81.17	1.22	6.86	9336	9651	7806

TABLE 13

STATE SALARY AND WAGE PAYMENTS COMPARED TO TOTAL INSURED SALARY AND WAGE PAYMENTS BY COUNTY

County	State Salary and Wage Payments (Excluding Public School Personnel) (\$million)	State Salary and Wage Payments (Including Public School Personnel) (\$million)	Total Insured Salary and Wage Payments (\$million)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Excluding Public School Personnel)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Including Public School Personnel)	Average State Salary and Wage Payment (Excluding Public School Personnel)	Average State Salary and Wage Payment (Including Public School Personnel)	Average Private Industry Salary and Wage Payment
Macon	.78	2.60	25.02	3.12	10.39	8487	9315	7170
Madison	.63	2.21	13.17	4.77	16.80	8482	9335	7495
Martin	1.86	4.86	69.38	2.68	7.00	0702	9714	8357
McDowell	1.45	4.84	102.84	1.41	4.71	9103	9528	7717
Mecklenburg	19.53	58.24	1,927.36	1.01	3.02	10801	10059	10600
Mitchell	.63	1.43	27.08	2.33	7.61	8405	9277	7127
Montgomery	.85	3.37	52.71	1.60	6.40	8719	9449	6978
Moore	4.26	8.62	89.44	4.77	9.64	9351	9535	6873
Nash	1.80	10.38	200.12	.90	5.19	9200	9627	7892
New Hanover	10.68	20.44	295.41	3.62	6.92	10453	10091	8927
Northampton	1.79	5.67	25.01	7.15	22.65	8637	9351	6399
Onslow	1.78	9.39	128.23	1.39	7.32	9453	9670	6621
Orange	124.47	129.43	203.73	61.10	63.53	11591	11506	7116
Pamlico	.29	1.53	7.29	4.04	20.98	8172	9380	5217
Pasquotank	4.53	7.59	54.45	8.33	13.93	10375	10102	7080
Pender	1.18	3.60	13.79	8.57	26.12	9021	9480	6585
Perquimans	.35	1.40	7.53	4.61	18.55	8479	9380	5632
Person	.94	4.13	54.74	1.72	7.54	8864	9512	7492

TABLE 13

STATE SALARY AND WAGE PAYMENTS COMPARED TO TOTAL INSURED SALARY AND WAGE PAYMENTS BY COUNTY

County	State Salary and Wage Payments (Excluding Public School Personnel) (\$million)	State Salary and Wage Payments (Including Public School Personnel) (\$million)	Total Insured Salary and Wage Payments (\$million)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Excluding Public School Personnel)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Including Public School Personnel)	Average State Salary and Wage Payment (Excluding Public School Personnel)	Average State Salary and Wage Payment (Including Public School Personnel)	Average Private Industry Salary and Wage Payment
Pitt	34.23	42.89	193.49	17.69	22.17	11721	11254	7811
Polk	.38	1.44	18.92	2.00	9.60	8600	9465	6352
Randolph	3.17	11.80	211.77	1.50	5.57	9251	9591	7846
Richmond	2.90	7.63	78.04	3.71	9.78	9717	9720	7020
Robeson	6.46	19.30	152.55	4.23	12.65	10329	9917	7060
Rockingham	1.83	10.83	210.59	.88	5.14	9124	9615	8082
Rowan	3.29	11.92	240.34	1.37	4.96	9869	9762	8416
Rutherford	1.64	7.22	130.07	1.26	5.55	9355	9636	8028
Sampson	2.58	8.39	66.73	3.87	12.58	8807	9421	7034
Scotland	.78	4.42	92.76	.84	4.77	9025	9592	8289
Stanly	3.97	8.91	121.16	3.27	7.35	9843	9776	7576
Stokes	1.00	4.44	28.67	3.48	15.49	8613	9448	8448
Surry	1.74	7.87	159.21	1.09	4.95	9015	9556	7201
Swain	.67	1.64	19.54	3.45	8.37	9632	9685	5851
Transylvania	.44	2.70	67.26	.66	4.01	8825	9563	10382
Tyrrell	.14	.74	2.97	4.65	24.96	8638	9500	4936
Union	2.03	9.21	123.27	1.65	7.47	9401	9649	7896
Vance	2.47	6.43	94.80	2.61	6.78	8611	9263	7271

TABLE 13

STATE SALARY AND WAGE PAYMENTS COMPARED TO TOTAL INSURED SALARY AND WAGE PAYMENTS BY COUNTY

County	State Salary and Wage Payments (Excluding Public School Personnel) (\$million)	State Salary and Wage Payments (Including Public School Personnel) (\$million)	Total Insured Salary and Wage Payments (\$million)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Excluding Public School Personnel)	State Salary and Wage Payments as % of Total Insured Salary and Wage Payments (Including Public School Personnel)	Average State Salary and Wage Payment (Excluding Public School Personnel)	Average State Salary and Wage Payment (Including Public School Personnel)	Average Private Industry Salary and Wage Payment
Wake	250.80	276.10	1,079.18	23.24	25.58	11049	10912	8897
Warren	.89	2.72	14.01	6.33	19.44	8609	9330	6343
Washington	1.11	3.09	16.36	6.80	18.93	8550	9266	7144
Watauga	15.66	18.45	56.41	27.76	32.70	10776	10602	6514
Wayne	23.36	33.34	192.97	12.11	17.28	8645	8942	7703
Wilkes	5.17	10.96	128.26	4.03	8.54	9664	9694	7493
Wilson	9.06	16.25	178.71	5.07	9.09	8885	9236	7938
Yadkin	.96	3.82	29.46	3.24	12.95	8769	9464	7658
Yancy	.81	2.33	14.66	5.53	15.88	9114	9501	6830
	814.28	1,394.39	15,747.83	5.17	8.85	10350	10079	8647

Source: Same sources as in TABLE 10

TWENTY COUNTIES IN WHICH STATE
SALARY AND WAGE PAYMENTS AS A PERCENT OF TOTAL
INSURED SALARY AND WAGE PAYMENTS IS GREATEST

County	State Salary and Wage Payments as a Percent of Salary and Wage Payments ¹ For All Insured Employees (Including Public School Personnel)	State Salary and Wage Payments as a Percent of Salary and Wage Payments ¹ For All Insured Employees (Excluding Public School Personnel)
Orange	63.53	61.10
Camden	45.30	4.96
Jackson	39.71	34.58
Granville	38.79	33.92
Currituck	37.33	14.09
Watauga	32.70	27.76
Gates	31.11	9.54
Jones	30.80	5.90
Pender	26.12	8.57
Wake	25.58	23.24
Tyrrell	24.96	4.65
Greene	24.96	6.57
Hyde	24.50	8.08
Caswell	23.60	6.70
Clay	23.23	6.38
Northampton	22.65	7.15
Pitt	22.17	17.69
Pamlico	20.98	4.04
Hoke	20.92	12.45
Warren	19.44	6.33

Source: TABLE 13

TABLE 15

TWELVE COUNTIES WITH LARGEST AMOUNT
OF STATE SALARIES

<u>County</u>	<u>State Salaries (\$ Million)</u>	<u>Percent of Total State Salaries</u>
Wake	\$ 276.10	19.80
Orange	129.43	9.28
Guilford	64.55	4.63
Mecklenburg	58.24	4.18
Pitt	42.89	3.08
Forsyth	36.05	2.59
Cumberland	35.95	2.58
Burke	35.88	2.57
Wayne	33.34	2.39
Buncombe	32.97	2.36
Granville	28.83	2.07
Durham	<u>28.39</u>	<u>2.04</u>
TOTAL	\$ 802.62	57.56

Source: TABLE 13

ESTIMATED ECONOMIC EFFECT OF STATE
SALARY AND WAGE PAYMENTS BY COUNTY

County	<u>THIS AMOUNT OF</u>	<u>LEADS TO</u>	<u>THIS AMOUNT OF</u>	
	State Salary & Wage Pay- ments (\$ Million)	Personal Income ¹ (\$ Million)	State Taxes ² (\$ Million)	Local Taxes ² (\$ Million)
Alamance	12.51	20.02	1.50	.60
Alexander	3.02	4.83	.36	.15
Alleghany	1.39	2.22	.17	.07
Anson	3.76	6.02	.45	.18
Ashe	3.05	4.87	.37	.15
Avery	2.48	3.96	.30	.12
Beaufort	6.48	10.37	.78	.31
Bertie	3.42	5.47	.41	.16
Bladen	4.47	7.15	.54	.21
Brunswick	5.25	8.40	.63	.25
Buncombe	32.97	52.75	3.96	1.58
Burke	35.88	57.41	4.31	1.72
Cabarrus	12.01	19.22	1.44	.58
Caldwell	9.69	15.51	1.16	.47
Camden	.88	1.41	.11	.04
Carteret	6.55	10.48	.79	.31
Caswell	3.52	5.63	.42	.17
Catawba	12.59	20.14	1.51	.60
Chatham	4.37	6.99	.52	.21
Cherokee	2.72	4.36	.33	.13
Chowan	2.28	3.65	.27	.11
Clay	.91	1.46	.11	.04
Cleveland	14.08	22.53	1.69	.68
Columbus	8.29	13.27	1.00	.40
Craven	9.54	15.27	1.15	.46
Cumberland	35.95	57.52	4.31	1.73
Currituck	1.94	3.10	.23	.09
Dare	2.61	4.18	.31	.13
Davidson	13.56	21.69	1.63	.65
Davie	2.89	4.62	.35	.14
Duplin	6.27	10.03	.75	.30
Durham	28.39	45.42	3.41	1.36
Edgecombe	6.95	11.12	.83	.33

TABLE 16

County	<u>THIS AMOUNT OF</u>	<u>LEADS TO</u>		
	State Salary & Wage Pay- ments (\$Million)	Personal Income ¹ (\$ Million)	State Taxes ² (\$ Million)	Local Taxes ² (\$ Million)
Forsyth	36.05	57.68	4.33	1.73
Franklin	4.07	6.52	.49	.20
Gaston	20.43	32.68	2.45	.98
Gates	1.64	2.62	.20	.08
Graham	1.34	2.14	.16	.06
Granville	28.83	46.12	3.46	1.38
Greene	2.65	4.24	.32	.13
Guilford	64.55	103.27	7.75	3.10
Halifax	10.93	17.49	1.31	.52
Harnett	.85	1.36	1.02	.41
Haywood	6.71	10.73	.81	.32
Henderson	7.36	11.78	.88	.35
Hertford	6.41	10.26	.77	.31
Hoke	8.26	13.22	.99	.40
Hyde	1.09	1.74	.13	.05
Iredell	11.47	18.35	1.38	.55
Jackson	15.29	24.47	1.84	.73
Johnston	10.01	16.02	1.20	.48
Jones	2.00	3.19	.24	.10
Lee	5.12	8.19	.61	.25
Lenoir	19.92	31.88	2.39	.96
Lincoln	5.57	8.91	.67	.27
Macon	2.60	4.16	.31	.12
Madison	2.21	3.54	.27	.11
Martin	4.86	7.77	.58	.23
Mecklenburg	58.24	93.19	6.99	2.80
McDowell	4.84	7.74	.58	.23
Mitchell	2.06	3.30	.25	.10
Montgomery	3.37	5.40	.40	.16
Moore	8.62	13.79	1.03	.41
Nash	10.38	16.60	1.25	.50
New Hanover	20.44	32.71	2.45	.98
Northampton	5.67	9.10	.68	.27
Onslow	9.39	15.02	1.13	.45
Orange	129.43	207.09	15.53	6.21
Pamlico	1.53	2.45	.18	.07
Pasquotank	7.59	12.14	.91	.36
Pender	3.60	5.76	.43	.17

TABLE 16

County	<u>THIS AMOUNT OF</u>	<u>LEADS TO</u>		
	State Salary & Wage Pay- ments (\$ Million)	Personal Income ¹ (\$ Million)	State Taxes ² (\$ Million)	Local Taxes ² (\$ Million)
Perquimans	1.40	2.24	.17	.07
Person	4.13	6.61	.50	.20
Pitt	42.89	68.62	5.15	2.06
Polk	1.82	2.91	.22	.09
Randolph	11.80	18.87	1.42	.57
Richmond	7.63	12.21	.92	.37
Robeson	19.30	30.88	2.32	.93
Rockingham	10.83	17.32	1.30	.52
Rowan	11.92	19.07	1.43	.57
Rutherford	7.22	11.55	.87	.35
Sampson	8.39	13.43	1.01	.40
Scotland	4.42	7.08	.53	.21
Stanly	8.91	14.25	1.07	.43
Stokes	4.44	7.11	.53	.21
Surry	7.87	12.60	.94	.38
Swain	1.64	2.62	.20	.08
Transylvania	2.70	4.31	.32	.13
Tyrrell	.74	1.19	.09	.04
Union	9.21	14.73	1.10	.44
Vance	6.43	10.29	.77	.31
Wake	276.10	441.75	33.13	13.25
Warren	2.72	4.36	.33	.13
Washington	3.09	4.95	.37	.15
Watauga	18.45	29.52	2.21	.89
Wayne	33.34	53.35	4.00	1.60
Wilkes	10.96	17.54	1.32	.53
Wilson	16.25	26.00	1.95	.78
Yadkin	3.81	6.10	.46	.18
Yancey	2.33	3.72	.28	.11
Total	1,394.39	2,231.02	167.33	66.93

¹ The "multiplier" effect of State salary and wage payments on personal income is 1.6. An estimate of this multiplier was supplied in a September, 1976, letter from the Economic Development Div. of the N.C. Department of Natural and Economic Resources.

² The relationship between personal income and State and local taxes used in these calculations is based upon the average relationship for the last 3 fiscal years. The state tax figures include gasoline tax collections but do not include any non-tax source of revenue.

TABLE 17

RECESSION UNEMPLOYMENT RATES FOR COUNTIES WITH
 GREATEST PROPORTION OF STATE EMPLOYEES COMPARED TO
 TOTAL INSURED EMPLOYEES AND COUNTIES WITH SMALLEST PROPORTION

County	Number of State Employees as a Per- cent of Total Insured Employees (Including Public School Personnel)	Unemployment Rate ¹
Counties With a Large Proportion of State Employees:		
Orange	52.14	5.30
Granville	35.45	12.17
Camden	32.62	9.68
Currituck	28.08	8.61
Jackson	28.03	12.09
Jones	25.03	12.56
Gates	24.75	4.76
Watauga	23.10	14.37
Wake	22.25	6.10
Caswell	20.79	10.34
Average	29.22	9.60
Counties With a Small Proportion of State Employees:		
Catawba	2.49	15.27
Mecklenburg	3.20	7.02
Wilson	3.34	12.60
Alamance	3.37	11.78
Transylvania	3.57	16.34
Forsyth	3.63	8.06
Gaston	3.75	9.11
Surry	3.79	17.01
McDowell	3.86	15.59
Cabarrus	4.12	16.49
Average	3.51	12.93

¹ January - March, 1975, Average

Source: (1) TABLE 13
 (2) Tabulations supplied by Bureau of Employment Security
 Research, N. C. Employment Security Commission

III. Conclusions and Recommendations

At its November 19th meeting the Committee, after reviewing and discussing the data in Section II of this Report, reached the following conclusions:

- (1) The amount and value of land, buildings and contents, and "rolling stock" equipment owned by the State has increased substantially over the last 15 years. However, the relationship of the value of tax-exempt State property to the total taxable property in each county has not changed dramatically over the same period of time.
- (2) The total statewide value of State property is not substantial when compared to the value of all taxable property. However, in the few counties in which most of the State property is located, the relationship between the value of State property and the value of taxable property is large and the exemption of this State property from the tax base leads to a substantial property tax revenue loss.
- (3) In addition to the tax revenue loss from the exemption of State property, the location in these counties of State employees working at State institutions entails certain economic and social costs similar to the costs incurred when a new industry locates in a county. These costs include an increased demand for local government services such as schools, police protection, and fire protection, and a resulting increase in pressure on the tax rates, and an increase in traffic congestion as in the example of Raleigh and Chapel Hill.

(4) A large majority of State employees are concentrated in the same counties in which the majority of the value of State property is located. Thus, the concentration of the property tax revenue loss from State property is matched by the same concentration of State employees.

(5) The number of State employees has increased substantially since 1961, both on a statewide basis and in various counties. However, the relationship between the number of State employees in each county and the total number of all employees in each county has not changed significantly and the relationship between the amount of State salaries in each county and those of all employees located in a county has not changed significantly.

(6) The location of a large concentration of State employees in a county and the resulting amount of State salaries generates substantial tangible economic benefits to the economy of that county through a "multiplier" effect or personal income. The multiplier effect increases the personal income of persons in the county by a greater amount than the size of the State salary payments. The increased personal income results in more State income, sales, and excise tax revenues, and more city and county tax revenues.

(7) In all 100 counties the estimated economic benefits to local government tax revenues from State salaries is significantly greater than the loss of property tax revenues from the exemption of State property from the tax base.

(8) In addition to the economic benefits to citizens of the

county from State salaries, there are a number of other indirect benefits that result from State operations in a county. One benefit is the fact that since the average annual State salary per employee generally is \$1,000-\$2,000 higher than the average for private industry employees, State salaries keep the countywide average salary levels higher than they would be otherwise. Also, since layoff and termination rates for State employees are much lower than for private industry, the existence of a large number of State workers in a county tends to stabilize the economy. In periods of recession, counties with a high concentration of State workers generally will have a much lower unemployment rate than counties with a low concentration. This stabilizes wage and salary payments in the county along with retail sales and State and local tax collections. Finally, once a State facility is located in a particular area it is unlikely to be moved for a long period of time. In addition, the State employees working at that institution are more likely to remain in the county year after year than are private industry employees. Thus, the level of State employment and salary payments does not drop substantially from one year to the next. These three factors suggest that the economic benefits to a county's economy from the existence of a State institution in that county may be greater than the location of a new industry.

(9) The economic and social benefits to the economy and cultural atmosphere of the various counties in North Carolina from the existence of state institutions in those counties

far outweighs the economic and social costs.

(10) The State's fiscal condition for the next few years will be such that there will be little, if any, money available to allow the State to pay property taxes on its property or to make payments-in-lieu of taxes.

THEREFORE THE COMMITTEE ON THE STUDY OF TAX-EXEMPT PROPERTY RECOMMENDS THAT THE GENERAL ASSEMBLY NOT CHANGE THE TAX-EXEMPT STATUS AFFORDED STATE-OWNED PROPERTY UNDER THE STATE CONSTITUTION AND NOT MAKE PAYMENTS-IN-LIEU OF TAXES TO LOCAL GOVERNMENT.

THE COMMITTEE ALSO RECOMMENDS THAT THE GENERAL ASSEMBLY SHOULD PERIODICALLY MAKE AN ACCOUNTING OF THE AMOUNT AND LOCATION OF STATE-OWNED PROPERTY AND THE EFFECT THAT ITS TAX-EXEMPT STATUS HAS ON LOCAL GOVERNMENTAL FINANCES IN NORTH CAROLINA.

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1975

RATIFIED BILL

CHAPTER 851

HOUSE BILL 296

AN ACT TO DIRECT THE LEGISLATIVE RESEARCH COMMISSION TO STUDY
VARIOUS MATTERS.

The General Assembly of North Carolina enacts:

Section 1. The Legislative Research Commission is directed to study the following issues, designing the individual study efforts as described in the other sections of this act:

- (1) Services for the blind (H. 296);
- (2) The office of magistrate (H. 720);
- (3) Land records information systems (H. 785);
- (4) North Carolina laws on sex discrimination (H. 845, S. 668,
- (5) Problems in foreclosure law (H. 893);
- (6) Fire and casualty insurance rate regulation (H.
1214);
- (7) State licensing boards (H. 1223);
- (8) Need for compensation of victims of crimes (H.
1202);
- (9) Means to increase the level of professionalism and
efficiency of local building inspectors (S. 325);
- ✓(10) The effect of the tax-exempt status of State-owned
property upon local government revenue (S. 765); and
- (11) The possibility of State operation of a fisheries
training vessel program (S. 855);
- (12) Emergency Medical Care and Services;

* * * * *

professionalism and efficiency of local building inspectors the Legislative Research Commission shall include an examination of training opportunities, expanded technical assistance from State agencies, improved compensation, joint organizational arrangements, advisory services, and intergovernmental grant programs.

✓ Sec. 11. In its study of the effect of tax-exempt State-owned property upon local governmental revenue the Legislative Research Commission shall look at the relationship between State and local governments regarding the exemption of State-owned real property from ad valorem taxation, including the nature and extent of acquisition of real property by the State within the last decade, the effect of tax exemption upon local tax revenues, and the cost of local government services that benefit State-owned real property.

Sec. 11.1. In its study of the fisheries training vessel issue the Legislative Research Commission shall have the

following responsibilities:

(1) To determine the need for training vessels; to determine the number and kinds of vessels necessary to provide North Carolina's students of vocational fisheries the highest educational, training and experience opportunities; to determine the optimum navigation, safety, propulsion and fishing equipment for each class of vessel, and to make recommendations to the General Assembly and the State Board of Education.

(2) To investigate sources of funding for obtaining and equipping training vessels, and to make recommendations to appropriate agencies that they seek funds.

(3) To establish criteria for dockage, scheduling, maintenance, ownership, insuring, operating and financing for the efficient prosecution of the Vocational Fisheries Program, and to recommend these criteria to the State Board of Education.

(4) To recommend an administrative structure or organization or agency to direct and manage the training vessel program for maximum training opportunities for vocational fisheries students.

(5) To examine the motor pool approach to State-owned vessels where all departments would have access to some use of vessels now under exclusive departmental control.

Sec. 11.2. In its study of programs available to females committed to the Department of Correction the Legislative Research Commission shall evaluate the educational, vocational, and rehabilitative programs available to females committed to the custody of the Department of Correction, and recommend possible

LEGISLATIVE RESEARCH COMMISSION

COMMITTEE ON CRIMINAL LAW AND STATE PROPERTY MATTERS
(Magistrates, Tax Exempt State-Owned Property (SB 765) and
Compensation to Victims of Crime (HB 1202 and SB 887)

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A Comparison of Estimates of General
Fund Availability by Fiscal Research
Division and Division of State Budget 1976-79
(\$ Million)

	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>
<u>Fiscal Research Division</u>			
Beginning Credit Balance	68.5	100.7	-
Tax Revenue	1747.9	- 1939.0	2122.3
Income Tax Windfall	67.3	-	-
Non-tax Revenue	63.8	67.0	67.0
One-time non-tax Revenue	16.8	-	-
Shared Federal Revenue	<u>54.3</u>	<u>55.9</u>	<u>56.7</u>
Total Availability	2018.0	2162.6	2246.0
<u>Division of State Budget</u>			
Beginning Credit Balance	68.5	115.9	47.2
Tax Revenue	1756.7	1970.9	2182.4
Income tax Windfall	67.3	-	-
Non-tax Revenue	63.8	63.8	65.0
One-time Non-tax Revenue	16.8	-	-
Shared Federal Revenue	<u>54.3</u>	<u>55.9</u>	<u>56.7</u>
Total Availability	2027.4	2205.7	2351.8
Difference in Total Availability	9.4	43.1	105.8